



3014 (02-09-04)

ANNUAL REPORT

OF

Name: BENTON MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 48 W. MAIN STREET
P.O. BOX 53
BENTON, WI 53803

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I DARNELL HENDRICKS of _____
(Person responsible for accounts)

_____, Benton Municipal Electric and Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/28/2001
(Signature of person responsible for accounts)	(Date)

VILLAGE CLERK/TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BENTON MUNICIPAL ELECTRIC AND WATER UTILITY**Utility Address:** 48 W. MAIN STREET

P.O. BOX 53

BENTON, WI 53803

When was utility organized? 1/1/1935**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS DARNELL JEAN HENDRICKS**Title:** VILLAGE CLERK/TREASURER**Office Address:**

48 WEST MAIN STREET

P.O. BOX 53

BENTON, WI 53803

Telephone: (608) 759 - 3721**Fax Number:** (608) 759 - 3212**E-mail Address:** hendarn@mhtc.net

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MR DONALD GOFFINET**Title:** ELECTRIC COMMITTEE CHAIRPERSON**Office Address:**

257 SECOND AVE

P.O. BOX 341

BENTON, WI 53803

Telephone: (608) 759 - 3245**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR JAY BENNETT CPA**Title:****Office Address:** JOHNSON, BLOCK & COMPANY, INC.
229 HIGH STREET
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** jbcmp@mhtc.net**Date of most recent audit report:** 1/31/2001**Period covered by most recent audit:** 01/01/00-12/31/00

Names and titles of utility management including manager or superintendent:

Name: MR JOHN PERKINS**Title:** PUBLIC WORKS DIRECTOR**Office Address:**FRONTIER STREET
BENTON, WI 53803**Telephone:** (608) 759 - 3721**Fax Number:** (608) 759 - 3212**E-mail Address:**

Name of utility commission/committee: Electric and Water Committee

Names of members of utility commission/committee:MR DONALD GOFFINET, VILLAGE TRUSTEE
MR DAVID HALLORAN, VILLAGE TRUSTEE
MR TOM PEART, VILLAGE TRUSTEE
MR TERRY SHEFFER, VILLAGE TRUSTEE
MS SHERRI TIMMERMAN, VILLAGE TRUSTEE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: JOHNSON, BLOCK & CO., INC.
229 HIGH STREET
MINERAL POINT, WI 53565-0000

Contact Person: MR JAY BENNETT

Title:

Telephone: (608) 987 - 3391

Fax Number: (608) 987 - 2206

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/2000 12/31/2000

Provide a brief description of the nature of Contract Operations being provided:

Provide an audit of the electric, water and sewer utility books. Provide an audit of the general village books also.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	510,853	507,734	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	317,080	282,505	2
Depreciation Expense (403)	68,788	55,459	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	63,026	52,283	5
Total Operating Expenses	448,894	390,247	
Net Operating Income	61,959	117,487	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	61,959	117,487	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	35,337	26,867	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	35,337	26,867	
Total Income	97,296	144,354	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	97,296	144,354	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	52,399	54,439	14
Amortization of Debt Discount and Expense (428)	3,820	4,936	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	228	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	56,447	59,375	
Net Income	40,849	84,979	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	997,493	912,514	20
Balance Transferred from Income (433)	40,849	84,979	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,038,342	997,493	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED	35,337	5
Total (Acct. 419):	35,337	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	196,647	314,206	0	0	510,853	1
Less: interdepartmental sales	0	1,158	0	0	1,158	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	196,647	313,048	0	0	509,695	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	38,627		38,627	1
Electric operating expenses	25,199		25,199	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	63,826	0	63,826	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,156,363	2,998,409	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	576,138	513,444	2
Net Utility Plant	2,580,225	2,484,965	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	140,308	43,856	7
Total Other Property and Investments	140,308	43,856	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	11,790	54,563	8
Temporary Cash Investments (132)	434,989	520,769	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	51,866	57,011	11
Other Accounts Receivable (143)	15,888	1,690	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	223,428	2,373	14
Materials and Supplies (150)	20,734	20,469	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	758,695	656,875	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	5,202	9,023	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	852	0	20
Total Deferred Debits	6,054	9,023	
Total Assets and Other Debits	3,485,282	3,194,719	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	192,833	115,174	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,038,342	997,493	23
Total Proprietary Capital	1,231,175	1,112,667	
LONG-TERM DEBT			
Bonds (221)	903,407	941,061	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	155,420	162,779	26
Total Long-Term Debt	1,058,827	1,103,840	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	22,812	22,608	28
Payables to Municipality (233)	4,880	9,890	29
Customer Deposits (235)	237		30
Taxes Accrued (236)	59,391	48,601	31
Interest Accrued (237)	11,404	11,864	32
Other Current and Accrued Liabilities (238)	194	177	33
Total Current and Accrued Liabilities	98,918	93,140	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	1,895	0	36
Total Deferred Credits	1,895	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,094,467	885,072	41
Total Liabilities and Other Credits	3,485,282	3,194,719	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,218,649	0	0	937,714	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,218,649	0	0	937,714	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	132,171	0	0	443,967	10
Total Accumulated Provision	132,171	0	0	443,967	
Net Utility Plant	2,086,478	0	0	493,747	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	101,754	411,690			513,444	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	36,511	32,277			68,788	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,042				1,042	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	37,553	32,277	0	0	69,830	13
Debits during year						14
Book cost of plant retired	7,136	0			7,136	15
Cost of removal	0	0			0	16
Other debits (specify):						17
					0	18
Total debits	7,136	0	0	0	7,136	19
Balance End of Year	132,171	443,967	0	0	576,138	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	1.73%	3.56%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			16,541		16,541	16,325	2
Total Electric Utility					16,541	16,325	

Account	Total End of Year	Amount Prior Year	
Electric utility total	16,541	16,325	1
Water utility	4,193	4,144	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	20,734	20,469	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1995 bonds	9,023	3821	5,202	1
Total			5,202	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	115,174	1
Changes during year (explain):		
TIF ADDITIONS PAID BY THE GENERAL FUND	77,659	2
Balance end of year	192,833	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1995 Electric Bonds	08/01/1995	12/15/2007	4.95%	286,707	1
1998 Water Bonds	08/15/1997	10/01/2038	4.75%	616,700	2
Total Bonds (Account 221):				903,407	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
water notes payable	11/16/1998	12/15/2014	4.64%	102,752	1
electric notes payable	11/16/1998	12/15/2014	4.64%	52,668	2
Total for Account 224				155,420	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	48,601	1
Accruals:		
Charged water department expense	41,966	2
Charged electric department expense	21,060	3
Charged sewer department expense	325	4
Other (explain):		
NONE		5
Total Accruals and other credits	63,351	
Taxes paid during year:		
County, state and local taxes	176	6
Social Security taxes	3,120	7
PSC Remainder Assessment	664	8
Other (explain):		
Tax equivalent paid	48,601	9
Total payments and other debits	52,561	
Balance end of year	59,391	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
water bonds-1998	7,389	29,424	29,490	7,323	1
electric bonds-1995	4,159	15,502	15,880	3,781	2
NONE	0			0	3
Subtotal	11,548	44,926	45,370	11,104	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
Benton State Bank-ele	0			0	5
Benton State Bank-wtr	0			0	6
Benton State Bank-wtr #2	0			0	7
Mound City Bank-ele	108	2,540	2,546	102	8
Mound City Bank-wtr	208	4,933	4,943	198	9
Subtotal	316	7,473	7,489	300	
Notes Payable (231)					
CUSTOMER DEPOSITS	0	228	228	0	10
Subtotal	0	228	228	0	
Total	11,864	52,627	53,087	11,404	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	861,361	23,711	0	0	0	885,072	1
Add credits during year:							
For Services		5,958				5,958	2
For Mains						0	3
Other (specify):							
DOC GRANT	203,437					203,437	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,064,798	29,669	0	0	0	1,094,467	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	203,437					203,437	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND RESERVE FUND	88,992	3
BOND DEPRECIATION FUND	51,316	4
Total (Acct. 125):	140,308	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	18,572	6
Electric	33,294	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	51,866	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
POLE RENT	127	12
3 PHASE TRANSFORMER, MATERIALS, ETC	6,000	13
GRANT RECEIVABLE	9,761	14
Total (Acct. 143):	15,888	
Receivables from Municipality (145):		
ELECTRIC LOAN	220,000	15
WATER RECEIVABLE FROM SEWER AND GEN	3,428	16
Total (Acct. 145):	223,428	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
PUBLIC BENEFITS	852	19
Total (Acct. 183):	852	
Payables to Municipality (233):		
PAYROLL	4,880	20
Total (Acct. 233):	4,880	
Other Deferred Credits (253):		
PUBLIC BENEFITS	1,895	21
Total (Acct. 253):	1,895	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,170,888	906,498	0	0	3,077,386	1
Materials and Supplies	4,168	16,433	0	0	20,601	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	116,962	427,828	0	0	544,790	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	963,079	26,690	0	0	989,769	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,095,015	468,413	0	0	1,563,428	
Net Operating Income	64,934	(2,975)	0	0	61,959	8
Net Operating Income as a percent of Average Net Rate Base	5.93%	-0.64%	N/A	N/A	3.96%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	154,003	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,017,917	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,171,920	
Net Income		
Net Income	40,849	5
Percent Return on Proprietary Capital	3.49%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

October 18, 2001

Ms. Darnell Jean Hendricks, Village Clerk/Treasurer
Benton Municipal Electric and Water Utility
48 West Main Street
P.O. Box 53
Benton, WI 53803-0053

2000 Analytical Review DWCCA-460-ELE

Dear Ms. Hendricks:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. In the footnotes to page W-16 it is stated that the cost of the 35 services added in 2000 was not recorded in Account 345, Services, because they were paid for by a Tax Incremental Financing (TIF) district. Utility plant installed in a TIF district should be recorded at actual or estimated cost by debiting the appropriate plant account and crediting Account 200, Capital Paid in by Municipality. Please record an adjusting journal entry in 2001 for the actual or estimated costs of these 35 services.
2. By letter dated July 14, 2000, with regard to analytical review of the 1999 annual report, you were reminded of the revised composite depreciation rate of 2.22 percent. However, as indicated on page F-8 the utility used a composite depreciation rate of 1.73 percent rather than the authorized 2.22 percent composite rate. The major construction added in 1999 was in service during all of 2000, therefore the 2.22 percent composite rate used in your last rate case should have been used in 2000. Therefore, please confirm that the adjusting journal entry provided below will be recorded during 2001 and also confirm that the 2.22 percent composite depreciation rate will be used beginning in 2001.

Account Number	Particulars	Debit	Credit
-------------------	-------------	-------	--------

Journal Entry No. 1

403	Depreciation Expense	\$10,632	
110	Accumulated Provision for Depreciation		\$10,632

To increase depreciation expense for 2000 from a composite rate of 1.73% to a composite rate of 2.22%, based upon average depreciable plant

FINANCIAL SECTION FOOTNOTES

investment of \$2,170,485.

Depreciation expense @ 2.22%	\$48,185
Less: Amount actually recorded	\$37,553
Increase in depreciation expense	\$10,632

3. Enclosed is our calculation of the Public Fire Protection Service charge. The amount reported in Account 463 on page W-4 appears to be an overcharge of \$576. Please follow our calculation method in the future, or provide an explanation for the amount reported in Account 463.

4. During our review, we noted you are reporting sales of electricity for "water pumping" under Commercial & Industrial, Rate Schedule No. Mg-1, on the Sales of Electricity schedule, page E-12. This rate schedule number does not exist. In the future, please report these sales with the appropriate rate schedule number for the category of sales using the schedule number provided in your existing tariff. If you have any questions about this matter, please contact Jerry Albrecht, Electric Division, at (608) 267-5111.

5. A review of Account 926, Pensions and Benefits, reveals that fringes were not reported in Account 926 and were, we assume, apparently spread over all of the operation and maintenance labor accounts.

This procedure is not appropriate. The current Uniform System of Accounts (USOA) for Municipal Water, Electric and Sewer Utilities requires that expenditures for pensions and benefits be charged to Account 926 and remain there with the exception of amounts appropriately charged to construction or to non-utility operations. The Commission has not authorized a change to the USOA permitting the allocation of this account to all the operation and maintenance labor accounts. Therefore, the utility will have to reclassify these expenditures back to Account 926 in the future to be in accordance with the accounting requirements prescribed by the USOA.

Please confirm in writing that the appropriate steps will be taken to ensure that in the future, beginning with the 2001 Annual Report, the accounting for Pensions and Benefits, Account 926, will be reported in accordance with the current prescribed USOA.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

FINANCIAL SECTION FOOTNOTES

~~DIVISION OF WATER, COMPLIANCE, AND CONSUMER AFFAIRS~~

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Enclosure

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	194,540	1
Total Sales of Water	194,540	
Other Operating Revenues		
Forfeited Discounts (470)	866	2
Miscellaneous Service Revenues (471)	92	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,149	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	2,107	
Total Operating Revenues	196,647	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	1,726	9
Water Treatment Expenses (630-635)	15,822	10
Transmission and Distribution Expenses (640-655)	12,594	11
Customer Accounts Expenses (901-904)	13,223	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	9,871	14
Total Operation and Maintenance Expenses	53,236	
Other Operating Expenses		
Depreciation Expense (403)	36,511	15
Amortization Expense (404-407)		16
Taxes (408)	41,966	17
Total Other Operating Expenses	78,477	
Total Operating Expenses	131,713	
NET OPERATING INCOME	64,934	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	373	20,843	115,430	4
Commercial	40	1,903	11,250	5
Industrial				6
Total Metered Sales to General Customers (461)	413	22,746	126,680	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		59,800	8
Other Sales to Public Authorities (464)	11	1,922	8,060	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	425	24,668	194,540	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	59,800	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	59,800	
Forfeited Discounts (470):		
Customer late payment charges	866	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	866	
Miscellaneous Service Revenues (471):		
SALE OF WATER FOR FILLING POOLS AND WATERING LAWNS	92	7
Total Miscellaneous Service Revenues (471)	92	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,149	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	1,149	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	1,726	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	1,726	
WATER TREATMENT EXPENSES		
Operation Labor (630)	11,303	10
Chemicals (631)	1,276	11
Operation Supplies and Expenses (632)	3,243	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	15,822	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	8,781	14
Operation Supplies and Expenses (641)	588	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	2,766	17
Maintenance of Services (652)	164	18
Maintenance of Meters (653)	61	19
Maintenance of Hydrants (654)	234	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	12,594	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	747	22
Accounting and Collecting Labor (902)	11,981	23
Supplies and Expenses (903)	495	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	13,223	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	5,379	27
Office Supplies and Expenses (921)	1,381	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	1,120	30
Property Insurance (924)	1,330	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)		33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	484	35
Transportation Expenses (933)	177	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	9,871	
Total Operation and Maintenance Expenses	53,236	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		39,746	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		325	2
Net property tax equivalent		39,421	
Social Security		2,213	3
PSC Remainder Assessment		332	4
Other (specify): NONE			5
Total tax expense		41,966	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Lafayette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.218208				3
County tax rate	mills		9.358874				4
Local tax rate	mills		3.765825				5
School tax rate	mills		15.761192				6
Voc. school tax rate	mills		1.960803				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.064902				10
Less: state credit	mills		1.594133				11
Net tax rate	mills		29.470769				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.765825				14
Combined School Tax Rate	mills		17.721995				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.487820				17
Total Tax Rate	mills		31.064902				18
Ratio of Local and School Tax to Total	dec.		0.691707				19
Total tax net of state credit	mills		29.470769				20
Net Local and School Tax Rate	mills		20.385147				21
Utility Plant, Jan. 1	\$	2,123,128	2,123,128				22
Materials & Supplies	\$	4,144	4,144				23
Subtotal	\$	2,127,272	2,127,272				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,127,272	2,127,272				26
Assessment Ratio	dec.		0.916557				27
Assessed Value	\$	1,949,766	1,949,766				28
Net Local & School Rate	mills		20.385147				29
Tax Equiv. Computed for Current Year	\$	39,746	39,746				30
Tax Equivalent per 1994 PSC Report	\$	18,048					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	39,746					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	131,028	6,843	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	131,028	6,843	
PUMPING PLANT			
Land and Land Rights (320)	150		12
Structures and Improvements (321)	410,765	24,801	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	116,144	6,617	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,563		20
Total Pumping Plant	528,622	31,418	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,503		23
Total Water Treatment Plant	1,503	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	253		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			137,871	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	137,871	
PUMPING PLANT				
Land and Land Rights (320)			150	12
Structures and Improvements (321)			435,566	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			122,761	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,563	20
Total Pumping Plant	0	0	560,040	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,503	23
Total Water Treatment Plant	0	0	1,503	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			253	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	492,881	31,522	26
Transmission and Distribution Mains (343)	691,216	27,759	27
Fire Mains (344)	0		28
Services (345)	138,738		29
Meters (346)	33,911	2,811	30
Hydrants (348)	91,804	180	31
Other Transmission and Distribution Plant (349)	2,654		32
Total Transmission and Distribution Plant	1,451,457	62,272	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	524		35
Computer Equipment (391.1)	6,417		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	971		39
Laboratory Equipment (395)	684		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	1,921	2,125	44
Other Tangible Property (399)	0		45
Total General Plant	10,517	2,125	
Total utility plant in service directly assignable	2,123,127	102,658	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,123,127	102,658	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			524,403	26
Transmission and Distribution Mains (343)	5,964		713,011	27
Fire Mains (344)			0	28
Services (345)			138,738	29
Meters (346)	1,172		35,550	30
Hydrants (348)			91,984	31
Other Transmission and Distribution Plant (349)			2,654	32
Total Transmission and Distribution Plant	7,136	0	1,506,593	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			524	35
Computer Equipment (391.1)			6,417	36
Transportation Equipment (392)			0	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			971	39
Laboratory Equipment (395)			684	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			4,046	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	12,642	
Total utility plant in service directly assignable	7,136	0	2,218,649	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	7,136	0	2,218,649	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,051	2,051	1
February			1,842	1,842	2
March			2,061	2,061	3
April			2,189	2,189	4
May			2,026	2,026	5
June			1,813	1,813	6
July			1,898	1,898	7
August			1,872	1,872	8
September			1,809	1,809	9
October			1,948	1,948	10
November			1,805	1,805	11
December			1,977	1,977	12
Total for year	0	0	23,291	23,291	
Less: Measured or estimated water used in main flushing and water treatment during year				569	13
Less: Other utility use				167	14
Other utility use explanation: FIRE DRILLS, ETC.					15
Water pumped into distribution system				22,555	16
Less: Water sold				24,668	17
Losses and unaccounted for				(2,113)	18
Percent unaccounted for to the nearest whole percent (%)				-9%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss: WATER MAIN BREAK					20
Maximum gallons pumped by all methods in any one day during reporting year				162	21
Date of maximum: 10/17/2000					22
Cause of maximum: FLUSHING HYDRANTS					23
Minimum gallons pumped by all methods in any one day during reporting year				1	24
Date of minimum: 8/13/2000					25
Total KWH used for pumping for the year				57,108	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WATER STREET	1	325	8	200,000	Yes	1
WHALEY COURT	2	404	10	605,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	RESERVOIR	WELL	WELL #2	1
Location	WATER STREET	WATER STREET	WHALEY COURT	2
Purpose	B	S	P	3
Destination	D	R	D	4
Pump Manufacturer	FAIRBANKS-MORSE	PEERLESS	LAYNE-BOWLER	5
Year Installed	1999	1974	1998	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	185	420	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	GE	U.S. ELECTRIC	9
Year Installed	1999	1974	1998	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	50	15	50	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	4
			5
Year constructed	1998	1922	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	8
			9
Elevation difference in feet (See Headnote 3.)	146	0	10
			11
Total capacity in gallons	150	65	
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15
			16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.6000	0.1500	20
			21
			22
Is a corrosion control chemical used (yes, no)?	N	N	23
			24
Is water fluoridated (yes, no)?	Y	Y	25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	4.000	365	0	0	0	365
M	D	6.000	11,999	0	360	0	11,639
P	D	6.000	8,905	360	0	0	9,265
M	D	8.000	9,106	0	0	0	9,106
P	D	8.000	4,395	3,000	0	0	7,395
Total Within Municipality			34,770	3,360	360	0	37,770
Total Utility			34,770	3,360	360	0	37,770

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	367	0	0	4	371	20	1
P	0.750	13	0	0	0	13	0	2
M	1.000	5	35	0	0	40	30	3
M	2.000	1	0	0	0	1	0	4
M	3.000	1	0	0	0	1	0	5
M	4.000	2	0	0	0	2	0	6
Total Utility		389	35	0	4	428	50	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	455	30	16	2	471	43	1
1.000	4	0	0	0	4	0	2
2.000	3	1	0	0	4	0	3
3.000	1	0	0	0	1	0	4
Total:	463	31	16	2	480	43	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	360	41	0	6	2	62	471	1
1.000	0	4	0	0	0	0	4	2
2.000	0	0	0	3	0	1	4	3
3.000	0	0	0	1	0	0	1	4
Total:	360	45	0	10	2	63	480	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	69	4			73	2
Total Fire Hydrants	69	4	0	0	73	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	71
Number of distribution system valves end of year:	161
Number of distribution valves operated during year:	56

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

These watermains were paid for with Tax Increment Financing revenues.

Water Services (Page W-16)

These 35 services were financed through Tax Increment Financing revenues, therefore, no entry was made on the plant in service schedule.

The adjustment of 4 services had to be made due to 4 services being added in the TID #1 previously and left off the report for that year in error.

Meters (Page W-17)

The meters in the adjustment column were not included last year in the final count, as they should have been. Basically, the meters were counted wrong last year.

Hydrants and Distribution System Valves (Page W-18)

47 VALVES ARE ON HYDRANT STUBS AND WERE NOT ROUTINELY OPERATED, HOWEVER, A VALVE EXERCISER WAS PURCHASED IN 2000 WHICH WILL ALLOW THESE VALVES TO BE MORE EASILY OPERATED.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	310,040	1
Total Sales of Electricity	310,040	
Other Operating Revenues		
Forfeited Discounts (450)	1,794	2
Miscellaneous Service Revenues (451)	1,054	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	1,318	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	0	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	4,166	
Total Operating Revenues	314,206	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	225,462	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	13,447	11
Customer Accounts Expenses (901-904)	13,914	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	11,021	14
Total Operation and Maintenance Expenses	263,844	
Other Expenses		
Depreciation Expense (403)	32,277	15
Amortization Expense (404-407)		16
Taxes (408)	21,060	17
Total Other Expenses	53,337	
Total Operating Expenses	317,181	
NET OPERATING INCOME	(2,975)	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	1,794	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	1,794	
Miscellaneous Service Revenues (451):		
MISC SERVICE REVENUES	1,054	3
Total Miscellaneous Service Revenues (451)	1,054	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENT	1,318	5
Total Rent from Electric Property (454)	1,318	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NONE		7
Total Other Electric Revenues (456)	0	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	225,365	15
Other Expenses (546)	97	16
Total Other Power Supply Expenses	225,462	
Total Power Production Expenses	225,462	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	<u>0</u>	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	6,725	21
Line and Station Supplies and Expenses (562)	6,722	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)		28
Maintenance of Line Transformers (573)		29
Maintenance of Street Lighting and Signal Systems (574)		30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	<u>13,447</u>	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	939	33
Accounting and Collecting Labor (902)	12,422	34
Supplies and Expenses (903)	553	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	<u>13,914</u>	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	<u>0</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	5,379	38
Office Supplies and Expenses (921)	1,654	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	1,120	41
Property Insurance (924)	910	42
Injuries and Damages (925)	495	43
Employee Pensions and Benefits (926)		44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	1,334	46
Transportation Expenses (933)	129	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	11,021	
Total Operation and Maintenance Expenses	263,844	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		19,645	1
Social Security		907	2
Wisconsin Gross Receipts Tax		176	3
PSC Remainder Assessment		332	4
Other (specify): NONE			5
Total tax expense		21,060	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Lafayette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.218208				3
County tax rate	mills		9.358874				4
Local tax rate	mills		3.765825				5
School tax rate	mills		15.761192				6
Voc. school tax rate	mills		1.960803				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.064902				10
Less: state credit	mills		1.594133				11
Net tax rate	mills		29.470769				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.765825				14
Combined School Tax Rate	mills		17.721995				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.487820				17
Total Tax Rate	mills		31.064902				18
Ratio of Local and School Tax to Total	dec.		0.691707				19
Total tax net of state credit	mills		29.470769				20
Net Local and School Tax Rate	mills		20.385147				21
Utility Plant, Jan. 1	\$	875,281	875,281				22
Materials & Supplies	\$	16,325	16,325				23
Subtotal	\$	891,606	891,606				24
Less: Plant Outside Limits	\$	2,980	2,980				25
Taxable Assets	\$	888,626	888,626				26
Assessment Ratio	dec.		0.916557				27
Assessed Value	\$	814,476	814,476				28
Net Local & School Rate	mills		20.385147				29
Tax Equiv. Computed for Current Year	\$	16,603	16,603				30
Tax Equivalent per 1994 PSC Report	\$	19,645					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	19,645					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,518		34
Structures and Improvements (361)	0		35
Station Equipment (362)	3,733		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	53,726		38
Overhead Conductors and Devices (365)	0		39
Underground Conduit (366)	512,951	29,908	40
Underground Conductors and Devices (367)	0		41
Line Transformers (368)	229,411	31,755	42
Services (369)	7,046		43
Meters (370)	16,107	769	44
Installations on Customers' Premises (371)	8,851		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	19,950		47
Total Distribution Plant	853,293	62,432	
GENERAL PLANT			
Land and Land Rights (389)	500		48
Structures and Improvements (390)	1,101		49
Office Furniture and Equipment (391)	3,248		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	13,573		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	2,871		54
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,518 34
Structures and Improvements (361)			0 35
Station Equipment (362)			3,733 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			53,726 38
Overhead Conductors and Devices (365)			0 39
Underground Conduit (366)			542,859 40
Underground Conductors and Devices (367)			0 41
Line Transformers (368)			261,166 42
Services (369)			7,046 43
Meters (370)			16,876 44
Installations on Customers' Premises (371)			8,851 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			19,950 47
Total Distribution Plant	0	0	915,725
GENERAL PLANT			
Land and Land Rights (389)			500 48
Structures and Improvements (390)			1,101 49
Office Furniture and Equipment (391)			3,248 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			13,573 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			2,871 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Miscellaneous Equipment (398)	696	58
Other Tangible Property (399)	0	59
Total General Plant	21,989	0
Total utility plant in service directly assignable	875,282	62,432
 Common Utility Plant Allocated to Electric Department	 0	 60
 Total utility plant in service	 875,282	 62,432

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			696 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	21,989
Total utility plant in service directly assignable	0	0	937,714
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	937,714

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
Primary Distribution System Voltage(s) -- Urban		
2.4/4.16 kV (4kV)		1
7.2/12.5 kV (12kV)	0.90	2
14.4/24.9 kV (25kV)		3
Other:		
NONE		4
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)		5
7.2/12.5 kV (12kV)		6
14.4/24.9 kV (25kV)		7
Other:		
NONE		8
Transmission System		
34.5 kV		9
69 kV		10
115 kV		11
138 kV		12
Other:		
NONE		13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	2	7
Nonfarm	6	8
Total	8	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	8	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	944	Monday	01/17/2000	18:00	467
February	02	846	Monday	02/14/2000	19:00	406
March	03	765	Wednesday	03/15/2000	19:00	420
April	04	758	Monday	05/08/2000	21:00	376
May	05	962	Thursday	06/08/2000	22:00	414
June	06	1,116	Thursday	07/13/2000	18:00	433
July	07	1,047	Tuesday	08/08/2000	19:00	436
August	08	1,337	Thursday	08/31/2000	18:00	536
September	09	829	Monday	09/18/2000	20:00	361
October	10	1,079	Monday	11/06/2000	18:00	356
November	11	1,079	Monday	12/11/2000	18:00	526
December	12	1,146	Monday	12/18/2000	18:00	521
Total		11,908				5,252

System Name Benton Electric Utility

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	Wisconsin, Power and Light

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		5,252	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		5,252	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		4,874	18
Sales For Resale		0	19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		4,874	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		378	27
Total Energy Losses		378	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		7.1973%	29
Total Disposition of Energy		5,252	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL CITY	RG-1	405	3,014	1
Total Sales for Residential Sales		405	3,014	
Commercial & Industrial				
COMMERCIAL CITY	CG-1	66	1,701	2
WATER PUMPING	MG-1	3	12	3
Total Sales for Commercial & Industrial		69	1,713	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	2	147	4
Total Sales for Public Street & Highway Lighting		2	147	
Sales for Resale				
NONE				5
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		476	4,874	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		189,579	(5,641)	183,938	1
0	0	189,579	(5,641)	183,938	
		112,316	(1,988)	110,328	2
		1,180	(22)	1,158	3
0	0	113,496	(2,010)	111,486	
		14,836	(220)	14,616	4
0	0	14,836	(220)	14,616	
				0	5
0	0	0	0	0	
0	0	317,911	(7,871)	310,040	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars	(b)	(c)	
(a)			
Name of Vendor	ALLIANT		1
Point of Delivery	Benton		2
Type of Power Purchased (firm, dump, etc.)	firm		3
Voltage at Which Delivered			4
Point of Metering			5
Total of 12 Monthly Maximum Demands -- kW	11,908		6
Average load factor	60.5326%		7
Total Cost of Purchased Power	225,365		8
Average cost per kWh	0.0428		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January	245	286	12
February	220	246	13
March	193	213	14
April	189	231	15
May	185	191	16
June	185	229	17
July	203	230	18
August	216	220	19
September	244	292	20
October	176	185	21
November	175	181	22
December	235	292	23
Total kWh (000)	2,466	2,796	24
			25
			26
			27
	(d)	(e)	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
Total kWh (000)			52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
				Total				0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars	Utility Designation				
(a)	(b)	(c)	(d)	(e)	(f)

NONE

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	508	151	5,587	1
Acquired during year	17	8	200	2
Total	525	159	5,787	3
Retired during year	0	0	0	4
Sales, transfers or adjustments increase (decrease)	0	0	0	5
Number end of year	525	159	5,787	6
Number end of year accounted for as follows:				7
In customers' use	476	153	5,167	8
In utility's use	3	2	225	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	46	4	395	12
Total end of year	525	159	5,787	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
NONE				1
Total		0	0	
Ornamental				
Mercury Vapor	175	78	71,811	2
Mercury Vapor	400	16	33,670	3
Sodium Vapor	100	30	15,783	4
Sodium Vapor	250	8	10,522	5
Sodium Vapor	400	7	14,731	6
Total		139	146,517	
Other				
Incandescent	100	2	1	7
Total		2	1	

ELECTRIC OPERATING SECTION FOOTNOTES

NONE